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North Dakota State Board of Higher Education Audit Committee Meeting Minutes

The State Board of Higher Education Audit Committee met via Teams on January 20, 2026, at 8:30 a.m. CT.

SBHE Audit Committee Members

- Mr. Tim Mihalick, Chair
- Ms. Danifa Bye (joined at 8:57 a.m.)
- Mr. Pat Sogard

Institution Presidents/Representatives

BSC: Interim President Leingang, Ms. Sonya Koble, **DCB:** Acting Dean Gorder, **DSU:** President Molander, **LRSC:** President Simone, Ms. Joann Kitchens, **MaSU:** President Van Horn, Ms. Amber Hill, **MISU:** President Shirley, Ms. Krista Lambrecht, **NDSCS:** Mr. Keith Johnson, **NDSU:** President Cook, Mr. Bruce Bollinger, Ms. Karin Hegstad, Ms. Charlene Glur, Ms. Lisa Ripplinger, Mr. Chris Wilson, **UND:** Ms. Odella Fuqua, Ms. Sharon Loiland, Ms. Laura Nelson, Mr. Tanner Bjerke, Ms. Karla Stewart, **VCSU:** Interim President Burgad, Ms. Erica Buchholz, **WSC:** President Hirning, Ms. Deborah Halvorson.

System Office/CTS/Guests

NDUS: Commissioner Sanford, DC Meredith Larson, Dr. Jennifer Weber, Dr. Billie Jo Lorus, Ms. Claire Gunwall, Mr. Chris Pieske, Ms. Brenda Zastoupil, Ms. Robin Putnam, Ms. Mindy Sturn, DC David Krebsbach, Ms. Sharon Schwartzbauer, Mr. Dustin Walcker, Ms. Bethany Kadmas, Ms. Jamie Wilke, Ms. Christina Pieske, **Attorney General's Office:** Mr. Shaun McNamara, **CTS:** Mr. Corey Quirk, Ms. Melanie Hansen, **State Auditor's Office:** Ms. Robyn Hoffmann.

Call to Order: By Committee Chair Mihalick at 8:31 a.m., CT.

1. Agenda
Sogard moved, Mihalick seconded, to approve the agenda, as presented. Motion passed unanimously by voice vote.
2. Meeting Minutes
Sogard moved, Mihalick seconded, to approve the November 18, 2025, meeting minutes, as presented. Motion passed unanimously by voice vote.
3. System wide Bank Reconciliation Analysis – Request from NDSU to be excluded
Mr. Bollinger spoke, requesting that NDSU be excluded due to their positive record of accomplishment completing bank reconciliations. Commissioner Sanford emphasized the importance of having the System Office oversee the campuses' bank reconciliations as a proactive measure. Discussion included Mr. Walcker and committee members in favor of including all campuses. Committee members decided to keep NDSU included in the system for wide bank reconciliation analysis. According to Mr. Pieske, if the committee is

maintaining the status quo and not taking any action, no vote is required, so no vote was taken.

4. Report by Ms. Robyn Hoffman, State Auditor

a. Executive Session

Move to enter executive session to (1) discuss the draft NDUS Governance Communication Including the Report on Internal Control, Compliance and Other Matters for the annual financial audit for year ended June 30, 2025, (2) any response from the institution/entities to the draft report and associated recommendations. The executive session shall be limited to members of the Committee, the Commissioner and staff, Board counsel, and invited campus officials. The legal authority for closing this portion of the meeting is North Dakota Century Code sections 44-04-18(9) and 44-04-19.2.

Sogard moved, Mihalick seconded to move to Executive Session.
Mihalick and Sogard voted yes. Motion passed 2-0.

Executive Session began at 8:52 a.m., CT.

Present:

SBHE Audit Committee Members

- Mr. Tim Mihalick, Chair
- Ms. Danita Bye (joined at 8:57 a.m.)
- Mr. Pat Sogard

Others Present:

NDUS: Commissioner Sanford, DC Meredith Larson, Mr. Chris Pieske, Ms. Christina Pieske, Ms. Robin Putnam, DC David Krebsbach, DC Meredith Larson, Mr. Dustin Walcker, **Attorney General's Office:** Mr. Shaun McNamara, **CTS:** Mr. Corey Quirk, Ms. Melanie Hansen, **State Auditor's Office:** Ms. Robyn Hoffmann, **BSC:** Ms. Sonya Koble, **DCB:** Acting Dean Gorder, **MaSU:** President Van Horn, Ms. Amber Hill, **MiSU:** President Shirley, Ms. Krista Lambrecht, **NDSCS:** Mr. Keith Johnson, **NDSU:** President Cook, Mr. Bruce Bollinger, Ms. Karin Hegstad, Ms. Lisa Ripplinger, **UND:** Ms. Odella Fuqua, Ms. Laura Nelson, Ms. Sharon Loiland, Mr. Tanner Bjerke, **VCSU:** Ms. Erica Buchholz, **WSC:** President Hirling, Ms. Deborah Halvorson.

Executive Session began at 8:53 a.m., CT.

Open Session reconvened at 9:19 a.m., CT.

Mihalick announced that the Committee accepted the State Auditor's report for publication as presented.

Discussion Items

5. [Quarterly \(Q2 FY26\) Audit Plan Progress Update](#)
Mr. Walcker reported on the Quarter 2 audit plan progress for FY26.
6. [UND Internal Audit Quarterly Status Update](#)
Mr. Bjerke reported on UND's internal audit quarterly status.

Commented [CP1]: Do you need to say that Pat moved and the motion passed 2-0?

7. [NDSU Internal Audit Quarterly Status Update](#)
Ms. Glur reported on NDSU's internal audit quarterly status.

Adjourn

Chair Mihalick adjourned the meeting at 9:28 a.m., CT.

